

and said clerk shall be entitled to compensation for such work, to be paid by the county commissioners in said several counties. Should any mortgagee neglect or refuse to pay said tax when due, the collector of the same is hereby authorized to seize and sell all his interest in said mortgage in the same manner that other property is now sold for taxes in said several counties.

See notes to sec. 187.

1904, art. 81, sec. 188. 1906, ch. 120, sec. 146 F. 1904, ch. 405.

**192.** Any mortgagor paying the tax hereby required to be paid by the mortgagee shall at any time upon satisfactory proof of the same in any court of equity of this State be entitled to have the amount so paid with interest at the rate of six *per centum* per annum deducted from the mortgage debt.

See notes to sec. 187.

### County Taxation of Railroad Property.

Ibid. sec. 189. 1888, art. 81, sec. 155. 1876, ch. 159. 1896, ch. 120, sec. 2.  
1896, ch. 143.

**193.** The property, real and personal, of each and every railroad company in this State, working their roads by steam, shall be assessed and taxed for county and municipal purposes in the same manner as the property of individuals is now assessed and taxed; and the authorities of the several counties and the city of Baltimore are hereby authorized and directed to proceed to assess and collect taxes on said property in the same manner as upon like property of individuals now assessed and taxed or liable to assessment and taxation by the laws of this State.

This section referred to in construing article 23, sections 294 and 296—see notes to section 294. *B., C. & A. Ry. Co. v. Wicomico County*, 103 Md. 284. See sections 2, 162 and 216.  
See notes to art. 23, sec. 313.

### Sinking Fund.

Ibid. sec. 190. 1888, art. 81, sec. 156. 1884, ch. 419.

**194.** All monies remaining in the treasury of the State at the close of each fiscal year, in excess of one hundred and fifty thousand dollars, and of the sums required to meet the interest accruing due upon the public debt, and the expenses of the State government defined by law shall be held by the treasurer of the State to the credit of the general sinking fund of the State, and shall be invested by the treasurer in the overdue obligations of the State; and when the same are not procurable in the obligations of the State not yet matured, or in the securities issued by the United States, or in such other productive stocks or bonds as the treasurer, the governor and comptroller concurring may consider safe and reliable; and the sum of one hundred thousand dollars, which is directed to be set apart in each year for the augmentation of the sinking fund, may be invested in the same manner and under the same condi-